

Lampiran 2. Analisis Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
PROF	396	-3.245	3.236	.136	.390
SIZE	396	7.665	14.330	11.728	1.296
Valid N (listwise)	396				

FIN_DIST

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid non financial distress	216	54.5	54.5	54.5
financial distress	180	45.5	45.5	100.0
Total	396	100.0	100.0	

PERG_MANJ

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid tidak terdapat perubahan manajemen	273	68.9	68.9	68.9
terdapat perubahan manajemen	123	31.1	31.1	100.0
Total	396	100.0	100.0	

PRIOR

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid mendapatkan prior audit opinion WTP	366	92.4	92.4	92.4
mendapat prior audit opinion selain WTP	30	7.6	7.6	100.0
Total	396	100.0	100.0	

PERG_KAP

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	tidak berganti KAP	346	87.4	87.4	87.4
	berganti KAP upgrade	10	2.5	2.5	89.9
	berganti KAP downgrade	18	4.5	4.5	94.4
	berganti KAP samegrade	22	5.6	5.6	100.0
	Total	396	100.0	100.0	

Lampiran 3. Multinomial Logistic Regression

Case Processing Summary

		N	Marginal Percentage
PERG_KAP	tidak berganti KAP	346	87.4%
	berganti KAP upgrade	10	2.5%
	berganti KAP downgrade	18	4.5%
	berganti KAP samegrade	22	5.6%
FIN_DIST	non financial distress	216	54.5%
	financial distress	180	45.5%
PERG_MANJ	tidak terdapat perubahan manajemen	273	68.9%
	terdapat perubahan manajemen	123	31.1%
PRIOR	mendapatkan prior audit opinion WTP	366	92.4%
	mendapat prior audit opinion selain WTP	30	7.6%
Valid		396	100.0%
Missing		0	
Total		396	
Subpopulation		396 ^a	

a. The dependent variable has only one value observed in 396 (100.0%) subpopulations.

Model Fitting Information

Model	Model Fitting Criteria	Likelihood Ratio Tests		
	-2 Log Likelihood	Chi-Square	df	Sig.
Intercept Only	405.433			
Final	364.671	40.762	15	.000

Goodness-of-Fit

	Chi-Square	df	Sig.
Pearson	1169.417	1170	.499
Deviance	364.671	1170	1.000

Pseudo R-Square

Cox and Snell	.098
Nagelkerke	.153
McFadden	.101

Likelihood Ratio Tests

Effect	Model Fitting Criteria	Likelihood Ratio Tests		
	-2 Log Likelihood of Reduced Model	Chi-Square	df	Sig.
Intercept	364.671 ^a	.000	0	.
PROF	370.243	5.572	3	.134
SIZE	365.563	.891	3	.827
FIN_DIST	372.568	7.897	3	.048
PERG_MANJ	374.049	9.378	3	.025
PRIOR	382.591	17.920	3	.000

The chi-square statistic is the difference in -2 log-likelihoods between the final model and a reduced model. The reduced model is formed by omitting an effect from the final model. The null hypothesis is that all parameters of that effect are 0.

- a. This reduced model is equivalent to the final model because omitting the effect does not increase the degrees of freedom.

Parameter Estimates

		B	Std. Error	Wald	df	Sig.	Exp(B)	95% Confidence Interval for Exp(B)	
								Lower Bound	Upper Bound
PERG KAP ^a									
berganti KAP upgrade	Intercept	-5.876	4.002	2.156	1	.142			
	PROF	.096	.890	.012	1	.914	1.100	.192	6.293
	SIZE	.245	.322	.577	1	.448	1.277	.679	2.402
	[FIN_DIST=0]	2.184	.963	5.138	1	.023	8.880	1.344	58.673
	[FIN_DIST=1]	0 ^b	.	.	0	.	.	.	.
	[PERG_MANJ=0]	.916	.868	1.115	1	.291	2.500	.456	13.697
	[PERG_MANJ=1]	0 ^b	.	.	0	.	.	.	.
	[PRIOR=0]	-3.288	.960	11.734	1	.001	.037	.006	.245
	[PRIOR=1]	0 ^b	.	.	0	.	.	.	.
berganti KAP downgrade	Intercept	-2.116	2.290	.854	1	.356			
	PROF	-.085	.496	.029	1	.865	.919	.347	2.431
	SIZE	.036	.192	.035	1	.851	1.037	.712	1.510
	[FIN_DIST=0]	.430	.541	.630	1	.427	1.537	.532	4.441
	[FIN_DIST=1]	0 ^b	.	.	0	.	.	.	.
	[PERG_MANJ=0]	.204	.557	.134	1	.714	1.226	.412	3.651
	[PERG_MANJ=1]	0 ^b	.	.	0	.	.	.	.
	[PRIOR=0]	-1.864	.717	6.769	1	.009	.155	.038	.631
	[PRIOR=1]	0 ^b	.	.	0	.	.	.	.
berganti KAP samegrade	Intercept	-1.924	2.104	.836	1	.360			
	PROF	1.122	.462	5.904	1	.015	3.070	1.242	7.589
	SIZE	.093	.186	.251	1	.616	1.098	.762	1.582
	[FIN_DIST=0]	-.265	.492	.289	1	.591	.768	.293	2.012
	[FIN_DIST=1]	0 ^b	.	.	0	.	.	.	.
	[PERG_MANJ=0]	-1.279	.476	7.228	1	.007	.278	.110	.707
	[PERG_MANJ=1]	0 ^b	.	.	0	.	.	.	.
	[PRIOR=0]	-1.542	.675	5.216	1	.022	.214	.057	.804
	[PRIOR=1]	0 ^b	.	.	0	.	.	.	.

a. The reference category is: tidak berganti KAP.

b. This parameter is set to zero because it is redundant.

Classification

Observed	Predicted				
	tidak berganti KAP	berganti KAP upgrade	berganti KAP downgrade	berganti KAP samegrade	Percent Correct
tidak berganti KAP	343	0	0	3	99.1%
berganti KAP upgrade	9	1	0	0	10.0%
berganti KAP downgrade	17	1	0	0	.0%
berganti KAP samegrade	21	0	0	1	4.5%
Overall Percentage	98.5%	.5%	.0%	1.0%	87.1%